

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2014

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

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Manhattan, Kansas

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October 2, 2014

Board of Education
Manhattan-Ogden Unified School District No. 383
Manhattan, Kansas

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash balances (the financial statement) of the Manhattan-Ogden Unified School District No. 383 (the District) as of and for the year ended June 30, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2014, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, summary of receipts and disbursements - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - activity funds (Schedules 1, 2-A, 2-B, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Matters

In accordance with *Government Auditing Standards*, we have also issued a report dated October 2, 2014, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of reporting on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

OMB Circular A-133

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the District, taken as a whole. The information identified in the table of contents as supplementary information, is presented for purposes of additional analysis and is not a required part of the financial statement. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the regulatory basis financial statement of the District. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole, on the basis of accounting described in Note 1.

Vannoy & Associates, CPAs, LLC

Certified Public Accountants

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2014

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds:							
General	\$ 19,971	\$ 18,085	\$ 38,257,233	\$ 38,275,762	\$ 19,527	\$ 98,264	\$ 117,791
Supplemental General	445,886	2,758	11,565,351	11,347,700	666,295	70,883	737,178
Special Purpose Funds							
Budgeted Funds							
Vocational Education	185,651	358	760,917	796,902	130,024	5,205	135,229
Special Education	3,801,010	1,982	9,997,860	10,926,202	2,874,650	68,526	2,943,176
Food Service	962,767	2,435	2,743,657	2,798,255	910,604	-	910,604
Adult Education	124,987	6	463,398	438,119	150,272	10,317	160,589
Virtual Education	444,775	-	1,165,459	1,072,797	537,437	8,349	545,786
At-Risk	634,000	643	3,541,451	3,530,637	645,557	9,733	655,290
Four Year Old At-Risk	107,254	-	120,000	119,743	107,511	-	107,511
Summer School	57,665	-	14,774	14,214	58,225	778	59,003
Driver Training	75,010	-	154,334	144,296	85,048	3,039	88,087
Professional Development	185,902	68	25,000	57,058	133,912	-	133,912
Capital Outlay	2,510,932	5,501	4,186,516	3,652,332	3,050,617	1,058,732	4,109,349
Parent Education	79,956	280	343,684	342,416	81,504	12,067	93,571
Bilingual Education	98,679	-	264,000	264,000	98,679	7,002	105,681
KPERS Special Retirement Contribution	-	-	4,284,146	4,284,146	-	-	-
Special Assessments	67,549	-	1,037	50,000	18,586	-	18,586
Non-Budgeted Funds							
Contingency	1,942,866	-	475,000	828,231	1,589,635	-	1,589,635
Student Materials	70,442	-	150,524	150,524	70,442	-	70,442
Textbook Rental	703,881	1,648	287,728	34,042	959,215	18,324	977,539
Head Start	(68,521)	390	1,283,581	1,236,063	(20,613)	21,220	607
KSU Department of Education Grant	14,162	-	17,739	18,279	13,622	2,000	15,622
Heartland Works	-	-	59,558	59,558	-	-	-
After School Enhancement	-	-	12,894	12,894	-	-	-
College Hill Preschool	4,258	-	439,965	439,965	4,258	4,103	8,361
Learn to Serve America	134	-	-	134	-	-	-
Community Learning Center	(24,818)	342	524,867	481,676	18,715	3,290	22,005
Title I	129,363	115	1,037,750	1,176,698	(9,470)	44,030	34,560
Grant Administration	-	-	46,777	46,777	-	-	-

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Financial Statement

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2014

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Title III ESL	6,483	-	14,401	22,348	(1,464)	4,039	2,575
Migrant Education	680	-	23,750	23,750	680	-	680
Indian Education	78	-	21,873	21,873	78	225	303
DODEA Military Impact	(381,462)	1,214	849,063	467,881	934	3,327	4,261
Title II A Teacher Quality	(30,176)	-	298,898	245,253	23,469	36,423	59,892
Families in Transition	422	-	18,155	19,321	(744)	744	-
Title II D Education Technology	456	-	-	-	456	-	456
Alcohol Prevention	7,663	-	168,000	169,764	5,899	975	6,874
ESL Training for all Teachers	237	-	-	-	237	-	237
Kansas Early Learning	38,489	-	-	1,532	36,957	-	36,957
Kindergarten/Preschool	738,777	-	721,607	461,677	998,707	19,281	1,017,988
Emergency Crisis Management Grant	-	-	68,774	68,774	-	840	840
Yes Grant	503	-	94,960	78,348	17,115	2,773	19,888
Safe and Supportive Schools	15,107	-	78,245	93,352	-	-	-
Mini Grants	298,123	122	241,042	212,557	326,730	25,868	352,598
District Activities	257,513	-	516,805	514,982	259,336	-	259,336
Bond and Interest Funds	4,935,279	-	7,239,983	7,282,413	4,892,849	-	4,892,849
Bond and Interest							
Capital Project Funds:	603,611	11,000	40	344,247	270,404	180,754	451,158
Construction Project							
Total Reporting Entity (Excluding Agency Funds)	\$ 19,025,544	\$ 46,947	\$ 92,580,796	\$ 92,627,392	\$ 19,025,895	\$ 1,721,111	\$ 20,747,006

Composition of Cash

Municipal investment pool
Interest bearing accounts

Total Cash

Less: Agency funds per Schedule 3

Total Reporting Entity (Excluding Agency Funds)

\$	16,673,071
	4,137,105
\$	20,810,176
	(63,170)
\$	20,747,006

STATEMENT 1

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Financial Statement

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2014

Notes to Financial Statement

Note 1: Summary of Significant Accounting Policies

The Manhattan-Ogden Unified School District No. 383 (the District) is a Kansas school district governed by an elected seven-member board of education. The District prepares and reports its financial information in conformance with the regulatory basis of accounting as prescribed by the Director of Accounts and Reports of the State of Kansas and published in the Kansas Municipal Audit and Accounting Guide.

Regulatory Basis Fund Types

General fund -- the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund -- used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund -- used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project fund -- used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency fund -- used to report assets held by the District in a purely custodial capacity

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120(a)(c), waiving the requirement of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2014

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and this notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust and agency funds, and the following special purpose funds:

After School Enhancement	Grant Administration	Safe and Supportive Schools
Alcohol Prevention	Head Start	Student Materials
College Hill Preschool	Heartland Works	Textbook Rental
Community Learning Center	Indian Education	Title I
Contingency Reserve Fund	Kindergarten / Preschool	Title II A Teacher Quality
District Activities	KS Early Learning (Head Start)	Title II D Education Technology
DODEA Impact Grant	KSU Department of Education	Title III - ESL
Emergency Crisis Grant	Learn to Serve America	Yes Grants
ESL Training for all Teachers	Migrant Education	
Families in Transition	Mini Grants	

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Reimbursed Expenses

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2014

Note 1: Summary of Significant Accounting Policies (Continued)

Compensated Absences

The District's policy regarding vacation permits employees to use their vacation no later than six months after the year in which it is earned. If it is not used within six months after year end, it is lost. All employees who receive vacation pay are entitled to payment for all accrued vacation earned prior to termination or resignation. All other compensated absences do not vest or accumulate and the vacation pay does not accumulate; therefore, all compensated absences are recorded as expenditures when they are paid.

Use of Estimates

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2: Deposits and Investments

As of June 30, 2014, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less than 1	1 - 2	
Kansas Municipal Investment Pool	\$ 16,673,071	\$ 16,673,071	\$ -	S&P AAA/f/S1+

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate or depository risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2014, is as follows:

Investment	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At June 30, 2014, the carrying amount of the District's deposits was \$4,137,105. The bank balance was \$7,527,441. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was secured by FDIC insurance and the remaining \$7,027,441 was collateralized by pledged securities with a fair market value of \$17,802,538 held under joint custody receipts issued by a third-party bank in the school district's name. The third-party bank holding the pledged securities is independent of the pledging bank.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2014

Notes to Financial Statement

Note 2: Deposits and Investments (Continued)

As of June 30, 2014, the District held one investment with the Kansas Municipal Investment Pool with a fair value of \$16,673,071. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the US Government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 3: Defined Benefit Pension Plan

Plan description: The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law established the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provision of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

The State of Kansas is required to contribute the statutory required employers share.

Note 4: Interfund Transfers

The District made the following operating transfers during the fiscal year 2014. The transfers were approved by the Board of Education.

<u>Fund</u>	<u>Statutory Authority</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	K.S.A. 72-6428	\$ 810,000	\$ 9,757,465
Supplemental general fund	K.S.A. 72-6433	-	4,797,244
Special Purpose funds:			
At-Risk fund	K.S.A. 72-6428	3,541,451	-
Bilingual education fund	K.S.A. 72-6428	264,000	-
Contingency reserve fund	K.S.A. 72-6426	475,000	810,000
Driver training fund	K.S.A. 72-6428	75,000	-
Four year old at-risk fund	K.S.A. 72-6428	120,000	-
Parent Education fund	K.S.A. 72-6428	100,000	-
Professional development fund	K.S.A. 72-6428	25,000	-
Special education fund	K.S.A. 72-6428	8,028,549	-
Textbook rental fund	K.S.A. 72-6428	110,709	-
Vocational fund	K.S.A. 72-6428	690,000	-
Virtual education fund	K.S.A. 72-6428	1,125,000	-
Total Transfers		<u>\$ 15,364,709</u>	<u>\$ 15,364,709</u>

Note 5: In-Substance Receipt in Transit

The District received \$720,875 in final state aid payments subsequent to June 30, 2014 and as required by K.S.A. 72-6417 and 72-6434 this receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2014.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
 For the Year Ended June 30, 2014

Note 6: General Long-Term Debt

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2014:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
General obligation bonds:									
Series 2008A	4.650 - 5.125%	12/15/2008	9,785,000	9/1/2029	\$ 9,785,000	\$ -	\$ -	\$ 9,785,000	\$ 483,410
Series 2008B	5.00%	12/15/2008	1,205,000	9/1/2015	1,205,000	-	-	1,205,000	60,250
Series 2009A	4.00 - 5.00%	5/1/2009	27,310,000	9/1/2024	27,310,000	-	-	27,310,000	1,318,100
Series 2009B	6.35 - 6.65%	5/1/2009	54,280,000	9/1/2030	54,280,000	-	-	54,280,000	3,585,825
Series 2009C	4.73 - 5.23%	5/1/2009	5,205,000	9/1/2017	5,205,000	-	-	5,205,000	260,347
Series 2011	2.00 - 3.50%	3/1/2012	7,755,000	9/1/2030	7,295,000	-	1,375,000	5,920,000	199,481
Series 2011 - C.A.	4.25%	3/1/2012	4,475,000	9/1/2031	1,942,195	-	-	1,942,195	-
Capital lease payable:									
Bishop Stadium turf	2.58%	5/1/2013	750,000	5/1/2018	750,000	-	142,410	607,590	18,347
Total Long-Term Debt					\$ 107,772,195	\$ -	\$ 1,517,410	\$ 106,254,785	\$ 5,925,760

The District issued general obligation bonds in 2008-09 totaling \$91,375,000, with a final maturity date of September 1, 2030. Included in the 2009 issue is \$54,280,000, which is partially funded with Federal Build America bonds, for which the interest is partially funded with a federal subsidy. The District issued bonds for the remaining authority from the 2008 bond issue in the amount of \$6,125,000. The 2011 issue also included issuance of \$4,130,000 in refinancing of Series 2001 bonds. For the year ended June 30, 2014, the District received \$1,155,263 in federal tax subsidy related to these bond issues which have been reported as receipts of the bond and interest fund.

Effective May 1, 2013, the District entered into a lease agreement with Commerce Bank to finance the purchase of new artificial turf at Bishop Stadium. The terms of the agreement call for semi-annual payments of principal and interest in the amount of \$80,424 with the first payment made on November 1, 2013 and the final payment to be made on May 1, 2018. The District is required to maintain commercial insurance coverage for the turf for the duration of the lease. Additionally, the lease agreement was consummated on terms in compliance with K.S.A. 10-1116b which requires the District to budget and appropriate requisite lease funding each fiscal year. The District has secured pledged donations from certain patrons of the District which are expected to finance 75% of the lease payments. The remaining cost of the lease payments are to be financed by capital outlay funds on an annual basis.

Kansas Statute Annotated 72-6761 restricts the level of authorized and outstanding bond indebtedness of the District to not more than 14% of the assessed valuation of tangible taxable property within the District without obtaining approval from the State Board of Education. The assessed valuation as of June 30, 2014 is \$578,002,002 which creates a general legal debt limit of \$80,920,280. The State of Kansas Department of Education authorized the District to conduct a bond election in the amount of \$97,500,000 for District wide renovations. The voting electorate approved this bond issue thereby increasing the maximum legal debt limit to \$180,798,455, which is in excess of the total principal outstanding at June 30, 2014.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
NOTES TO FINANCIAL STATEMENT
 For the Year Ended June 30, 2014

Note 6: General Long-Term Debt (Continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2015	2016	2017	2018	2019	2020 - 2024	2025 - 2029	2030 - 2032	Total
Principal									
General obligation bonds	\$ 2,540,000	\$ 3,455,000	\$ 2,415,000	\$ 425,000	\$ 3,050,000	\$ 29,775,000	\$ 38,710,000	\$ 25,277,195	\$ 105,647,195
Capital lease payable	\$ 146,108	\$ 149,901	\$ 153,794	\$ 157,787	\$ -	\$ -	\$ -	\$ -	\$ 607,590
Interest									
General obligation bonds	\$ 5,862,563	\$ 5,768,498	\$ 5,622,073	\$ 5,493,391	\$ 5,410,816	\$ 22,664,266	\$ 14,306,890	\$ 1,595,983	\$ 66,724,480
Capital lease payable	\$ 14,739	\$ 10,946	\$ 7,053	\$ 3,060	\$ -	\$ -	\$ -	\$ -	\$ 35,798

Note 7: Crossover Refunded Debt

On March 1, 2013, the District issued \$8,935,000 of general obligation bonds with interest rates between 2.00% - 3.00% to refund \$8,435,000 of Series 2008A bonds with interest rates of 4.650% - 5.125% on September 1, 2018 (the crossover date), which is the first date that the Series 2008A bonds are callable and available to be refunded. At the crossover date, the District will liquidate the remaining Series 2008A bond principal using the available escrow assets and will then begin to service the Series 2013 bond principal and interest payments thereafter through property taxes to be levied in the bond and interest fund. In accordance with the regulatory basis of accounting as prescribed in the *Kansas Municipal Audit and Accounting Guide*, the Series 2013 issue and its related escrow assets are not reported within the funds of the District.

The proceeds from the Series 2013 issue were originally deposited into an escrow account and have since been invested in low-risk marketable securities so as to provide an interest yield which is intended to supplement current and future debt service payments on the new bonds until the crossover date. The following is a funding summary showing the changes in escrow assets in relation to the underlying Series 2008A bonds to be refunded:

	Beginning of Year	Market Gains/Losses	Interest Received	Interest Paid	End of Year
Escrow Assets					
Series 2008A Bonds to be refunded	\$ 9,065,039 (8,435,000)	\$ 44,951	\$ 116,636	\$ (237,979)	\$ 8,988,647 (8,435,000)
Funding Status	\$ 630,039	\$ 44,951	\$ 116,636	\$ (237,979)	\$ 553,647

As of June 30, 2014, the market value of the escrow assets was \$8,988,647 of which \$8,988,265 was invested in bonds with the remaining \$382 held on deposit with the escrow bank. The bonds held at June 30, 2014 were purchased at an original cost of \$9,167,559.

As of June 30, 2014, the outstanding principal on the Series 2013 issue was \$8,935,000. During the year ended June 30, 2014, there was \$237,979 of Series 2013 interest paid using escrow assets.

Notes to Financial Statement

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2014

Note 8: Intergovernmental Revenue

The following shows the sources for intergovernmental revenue for the year ended June 30, 2014:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Total</u>
General	\$ 113,887	\$ 25,955,693	\$ 4,879	\$ 26,074,459
Special Purpose - Budgeted				
Supplemental general	\$ -	\$ 1,392,103	\$ 767,065	\$ 2,159,168
Adult education	110,859	67,375	21,166	199,400
Capital outlay	280,470	-	325,266	605,736
Driver training	-	24,820	-	24,820
Food service	1,725,261	28,668	-	1,753,929
Virtual education	-	5,000	-	5,000
KPERS	-	4,284,146	-	4,284,146
Parent education	-	207,600	-	207,600
Special education - infant toddler	-	199,943	12,684	212,627
Special education - all others	1,607,881	43,550	105,177	1,756,608
Vocational education	45,687	18,000	-	63,687
Total	\$ 3,770,158	\$ 6,271,205	\$ 1,231,358	\$ 11,272,721
Special Purpose - Non-Budgeted				
After School Enhancement	\$ -	\$ 12,894	\$ -	\$ 12,894
Alcohol Prevention	-	-	168,000	168,000
College Hill Preschool	-	439,965	-	439,965
Community Learning Center	524,867	-	-	524,867
DODEA Impact Grant	849,063	-	-	849,063
Families in Transition	18,155	-	-	18,155
Head Start	1,283,580	-	-	1,283,580
Heartland Works	-	-	59,558	59,558
Indian Education	21,873	-	-	21,873
Migrant Education	23,750	-	-	23,750
Mini Grants	25,981	-	-	25,981
Emergency Crisis Grant	68,774	-	-	68,774
Safe and Supportive Schools	78,245	-	-	78,245
Special Assessments	-	-	800	800
Title I	1,037,750	-	-	1,037,750
Title II A Teacher Quality	298,898	-	-	298,898
Title III English Language Learners	14,401	-	-	14,401
Youth Risk Behavior Study	160	-	-	160
Total	\$ 4,245,497	\$ 452,859	\$ 228,358	\$ 4,926,714
Bond and Interest	\$ 1,155,263	\$ -	\$ 484,660	\$ 1,639,923
TOTALS	\$ 9,284,805	\$ 32,679,757	\$ 1,949,255	\$ 43,913,817

Notes to Financial Statement

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2014

Note 9: Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District at June 30, 2014.

Note 10: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three fiscal years.

Note 11: General Fixed Assets

General fixed assets at June 30, 2014 consisted of:

Land	\$ 10,073,150
Buildings	101,234,320
Equipment	<u>26,798,116</u>
TOTAL	<u><u>\$ 138,105,586</u></u>

Note 12: Other Post Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 13: Early Retirement

The District provides an early retirement program for certain eligible employees, which includes several layers. The totals for each layer for the year ended June 30, 2014 are as follows: 199-Monthly Benefit - \$141,534; 290-Benefit to 403(b) Self-funded Plan for Current Employees - \$227,945; and 295-Benefit to 403(b) for Disbursement to Employees - \$246,575, for a grand total of \$616,054.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

NOTES TO FINANCIAL STATEMENT

For the Year Ended June 30, 2014

Notes to Financial Statement**Note 14: Capital Projects**

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable to Date
Education Center	\$ 58,041	\$ 42,538
Amanda Arnold	4,350,354	4,220,206
Bluemont	4,709,472	5,328,367
Head Start	153,557	56,640
Frank Bergman	238,542	6,109
Lee	10,508,994	10,394,573
Marlatt	8,036,964	7,621,584
Northview	8,663,712	7,227,620
Ogden	4,674,602	3,477,529
Theodore Roosevelt	4,674,893	6,047,857
Woodrow Wilson	4,360,841	4,580,571
Eisenhower	219,884	3,532
Anthony	219,884	1,699
MHSW	42,407,164	43,395,905
MHSE	4,255,742	4,180,943
Maintenance	6,362	1,028
Security - Multiple buildings	-	930,722
	<u>\$ 97,539,008</u>	<u>\$ 97,517,423</u>

Note 15: Property Acquisition

During the year ended June 30, 2014, the district purchased approximately 33 acres of land in Pottawatomie County adjacent to Lake Elbo Road, north of Highway 24. The USD 383 Board of Education approved the closing on this property during the August 21, 2013 meeting. The purchase price of the property was \$230,925. This site is expected to be used as a future school facility site which would serve the eastern and northeastern portions of the District. The district also owns undeveloped land in the Miller Ranch area near the intersection of Amherst and Miller Parkway. As of the reporting date, there are no immediate plans to develop either of these properties.

Note 16: Stewardship, Compliance and Accountability

Budgeted Limits - For the year ended June 30, 2014, expenditures in the Food Service fund totaled \$2,798,255 and exceeded the budgeted expenditures of \$2,783,650 by \$14,605. This fund is not subject to the budget limits of K.S.A. 79-2935. Rather expenditures in this fund are controlled primarily by federal and state operating guidelines and regulations.

Funds with a Deficit Unencumbered Cash Balance - Generally, municipalities are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A. 12-1664, however, provides an exception for those funds which are to be financed by Federal government sources. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2014: Head Start, Title I, Title III ESL, and Families in Transition. Each of these funds are financed by Federal governmental agencies and are expecting reimbursement of qualifying grant expenditures.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2014

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
Governmental Type Funds						
General Funds						
General	\$ 37,850,538	\$ (618,109)	\$ 1,044,773	\$ 38,277,202	\$ 38,275,762	\$ 1,440
Supplemental General	11,347,700	-	-	11,347,700	11,347,700	-
Special Purpose Funds						
Vocational Education	813,650	-	-	813,650	796,902	16,748
Special Education	10,926,600	-	-	10,926,600	10,926,202	398
Food Service	2,783,650	-	-	2,783,650	2,798,255	(14,605)
Adult Education	500,945	-	-	500,945	438,119	62,826
Virtual Education	1,388,150	-	-	1,388,150	1,072,797	315,353
At-Risk	3,886,500	-	-	3,886,500	3,530,537	355,963
Four Year Old At-Risk	120,000	-	-	120,000	119,743	257
Summer School	24,825	-	-	24,825	14,214	10,611
Driver Training	158,850	-	-	158,850	144,296	14,554
Professional Development	149,239	-	-	149,239	57,058	92,181
Capital Outlay	5,836,000	-	-	5,836,000	3,652,332	2,183,668
Parent Education	362,600	-	-	362,600	342,416	20,184
Bilingual Education	306,000	-	-	306,000	264,000	42,000
KPERS Special Retirement Contribution	4,602,674	-	-	4,602,674	4,284,146	318,528
Special Assessments	67,548	-	-	67,548	50,000	17,548
Bond and Interest Funds						
Debt Service	7,520,393	-	-	7,520,393	7,282,413	237,980
Total Funds	\$ 88,645,862	\$ (618,109)	\$ 1,044,773	\$ 89,072,526	\$ 85,396,892	\$ 3,675,634

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 10,452,526	\$ 11,047,340	\$ 10,390,029	\$ 657,311
Intergovernmental	27,200,078	26,046,582 *	26,630,538	(583,956)
Operating transfer	620,950	810,000	810,000	-
Other	336,568	353,311	-	353,311
Total Cash Receipts	<u>\$ 38,610,122</u>	<u>\$ 38,257,233</u>	<u>\$ 37,830,567</u>	<u>\$ 426,666</u>
EXPENDITURES				
Instruction	\$ 17,451,724	\$ 18,053,387	\$ 17,287,670	\$ (765,717)
Support - Student	1,018,481	1,053,799	1,093,050	39,251
Support - Staff	520,796	551,278	478,200	(73,078)
Support - General administration	505,606	499,769	556,150	56,381
Support - School administration	2,676,240	2,725,698	2,725,000	(698)
Support - Business, technology and HR	1,022,640	810,387	1,027,168	216,781
Support - Operations and maintenance	3,437,989	3,248,047	3,576,600	328,553
Transportation	1,569,466	1,575,932	1,416,700	(159,232)
Operating transfers	10,412,142	9,757,465	9,690,000	(67,465)
Adjustment to comply with legal maximum	-	-	(618,109)	(618,109)
Adjustments for qualifying budget credits	-	-	1,044,773	1,044,773
Total Expenditures	<u>\$ 38,615,084</u>	<u>\$ 38,275,762</u>	<u>\$ 38,277,202</u>	<u>\$ 1,440</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,962)	\$ (18,529)	<u>\$ (446,635)</u>	<u>\$ 428,106</u>
UNENCUMBERED CASH - BEGINNING	13,625	19,971		
Prior year canceled encumbrances	<u>11,308</u>	<u>18,085</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 19,971</u>	<u>\$ 19,527</u>		

* In accordance with the Kansas Municipal Audit and Accounting Guide, receipts from the State of Kansas in the amount of \$638,718 which were to be received as of June 30, 2014 but which were received thereafter have been recorded as intergovernmental cash receipts as of June 30, 2014.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 7,930,796	\$ 10,173,248	\$ 9,978,418	\$ 194,830
Intergovernmental	2,425,227	1,392,103 *	1,369,282	22,821
Total Cash Receipts	<u>\$ 10,356,023</u>	<u>\$ 11,565,351</u>	<u>\$ 11,347,700</u>	<u>\$ 217,651</u>
EXPENDITURES				
Instruction	\$ 2,106,951	\$ 2,113,961	\$ 2,138,900	\$ 24,939
Support - Staff	1,495,409	1,507,786	1,547,700	39,914
Support - School administration	61,086	69,858	94,000	24,142
Support - Business, technology and HR	762,493	781,243	814,600	33,357
Support - Operations and maintenance	2,045,153	2,077,608	2,052,500	(25,108)
Operating transfers	4,104,671	4,797,244	4,700,000	(97,244)
Total Expenditures	<u>\$ 10,575,763</u>	<u>\$ 11,347,700</u>	<u>\$ 11,347,700</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (219,740)	\$ 217,651	<u>\$ -</u>	<u>\$ 217,651</u>
UNENCUMBERED CASH - BEGINNING	663,288	445,886		
Prior year canceled encumbrances	<u>2,338</u>	<u>2,758</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 445,886</u>	<u>\$ 666,295</u>		

* In accordance with the Kansas Municipal Audit and Accounting Guide, receipts from the State of Kansas in the amount of \$82,157 which were to be received as of June 30, 2014 but which were received thereafter have been recorded as intergovernmental cash receipts as of June 30, 2014.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 48,330	\$ 70,687	\$ 47,500	\$ 23,187
Other	136	230	-	230.00
Operating transfers	750,000	690,000	700,000	(10,000)
Total Cash Receipts	<u>\$ 798,466</u>	<u>\$ 760,917</u>	<u>\$ 747,500</u>	<u>\$ 13,417</u>
EXPENDITURES				
Instruction	\$ 781,036	\$ 782,164	\$ 787,150	\$ 4,986
Support - Staff	9,769	12,712	11,500	(1,212)
Support - Operations and maintenance	2,287	2,026	5,000	2,974
Other	-	-	10,000	10,000
Total Expenditures	<u>\$ 793,092</u>	<u>\$ 796,902</u>	<u>\$ 813,650</u>	<u>\$ 16,748</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,374	\$ (35,985)	<u>\$ (66,150)</u>	<u>\$ 30,165</u>
UNENCUMBERED CASH - BEGINNING	160,277	165,651		
Prior year canceled encumbrances	-	358		
UNENCUMBERED CASH - ENDING	<u>\$ 165,651</u>	<u>\$ 130,024</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2014

With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 1,712,611	\$ 1,969,235	\$ 1,527,500	\$ 441,735
Other	237,225	76	375,000	(374,924)
Operating transfers	7,867,918	8,028,549	8,100,000	(71,451)
Total Cash Receipts	<u>\$ 9,817,754</u>	<u>\$ 9,997,860</u>	<u>\$ 10,002,500</u>	<u>\$ (4,640)</u>
EXPENDITURES				
Instruction	\$ 7,449,713	\$ 7,736,607	\$ 7,562,500	\$ (174,107)
Support - Student	2,107,172	2,235,141	2,258,600	23,459
Support - Staff	47,377	47,123	42,600	(4,523)
Support - General administration	253,962	264,749	259,900	(4,849)
Support - Other	-	196	125,000	124,804
Transportation services	654,759	642,386	678,000	35,614
Total Expenditures	<u>\$ 10,512,983</u>	<u>\$ 10,926,202</u>	<u>\$ 10,926,600</u>	<u>\$ 398</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (695,229)	\$ (928,342)	<u>\$ (924,100)</u>	<u>\$ (4,242)</u>
UNENCUMBERED CASH- BEGINNING	4,483,131	3,801,010		
Prior year canceled encumbrances	<u>13,108</u>	<u>1,982</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 3,801,010</u>	<u>\$ 2,874,650</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 1,627,124	\$ 1,753,929	\$ 1,143,701	\$ 610,228
Fees and charges	909,147	946,998	1,378,155	(431,157)
Other	20,506	42,730	20,000	22,730
Total Cash Receipts	<u>\$ 2,556,777</u>	<u>\$ 2,743,657</u>	<u>\$ 2,541,856</u>	<u>\$ 201,801</u>
EXPENDITURES				
Food service operation	\$ 2,608,698	\$ 2,764,891	\$ 2,747,450	\$ (17,441)
Support - Operations and maintenance	20,015	32,088	36,200	4,112
Other	176	1,276	-	(1,276)
Total Expenditures	<u>\$ 2,628,889</u>	<u>\$ 2,798,255</u>	<u>\$ 2,783,650</u>	<u>\$ (14,605)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (72,112)	\$ (54,598)	<u>\$ (241,794)</u>	<u>\$ 216,406</u>
UNENCUMBERED CASH - BEGINNING	962,399	962,767		
Prior year canceled encumbrances	<u>72,480</u>	<u>2,435</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 962,767</u>	<u>\$ 910,604</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
ADULT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 230,993	\$ 263,978	\$ 254,045	\$ 9,933
Intergovernmental	193,290	178,235	178,500	(265)
Fees and charges	33,916	21,185	30,000	(8,815)
Other	65	-	-	-
Total Cash Receipts	<u>\$ 458,264</u>	<u>\$ 463,398</u>	<u>\$ 462,545</u>	<u>\$ 853</u>
EXPENDITURES				
Instruction	\$ 304,380	\$ 266,286	\$ 313,577	\$ 47,291
Support - General administration	686	609	-	(609)
Support - School administration	101,894	100,214	108,560	8,346
Support - Operations and maintenance	62,949	71,010	78,808	7,798
Total Expenditures	<u>\$ 469,909</u>	<u>\$ 438,119</u>	<u>\$ 500,945</u>	<u>\$ 62,826</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (11,645)	\$ 25,279	<u>\$ (38,400)</u>	<u>\$ 63,679</u>
UNENCUMBERED CASH - BEGINNING	136,477	124,987		
Prior year canceled encumbrances	<u>155</u>	<u>6</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 124,987</u>	<u>\$ 150,272</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

VIRTUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2014

With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Fees and charges	\$ 52,385	\$ 35,459	\$ 40,000	\$ (4,541)
Intergovernmental	-	5,000	-	5,000
Transfers	1,172,125	1,125,000	1,175,000	(50,000)
Total Cash Receipts	<u>\$ 1,224,510</u>	<u>\$ 1,165,459</u>	<u>\$ 1,215,000</u>	<u>\$ (49,541)</u>
EXPENDITURES				
Instruction	\$ 1,041,948	\$ 971,869	\$ 1,288,450	\$ 316,581
Support - Staff	-	-	5,000	5,000
School administration	78,078	100,928	44,700	(56,228)
Operations and maintenance	-	-	50,000	50,000
Total Expenditures	<u>\$ 1,120,026</u>	<u>\$ 1,072,797</u>	<u>\$ 1,388,150</u>	<u>\$ 315,353</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 104,484	\$ 92,662	<u>\$ (173,150)</u>	<u>\$ 265,812</u>
UNENCUMBERED CASH - BEGINNING	340,291	444,775		
Prior year canceled encumbrances	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 444,775</u>	<u>\$ 537,437</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Operating transfer	\$ 3,800,000	\$ 3,541,451	\$ 3,886,500	\$ (345,049)
EXPENDITURES				
Instruction	\$ 3,800,199	\$ 3,530,537	\$ 3,811,500	\$ 280,963
Other	-	-	75,000	75,000
Total Expenditures	<u>\$ 3,800,199</u>	<u>\$ 3,530,537</u>	<u>\$ 3,886,500</u>	<u>\$ 355,963</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (199)	\$ 10,914	<u>\$ -</u>	<u>\$ 10,914</u>
UNENCUMBERED CASH - BEGINNING	633,094	634,000		
Prior year canceled encumbrances	<u>1,105</u>	<u>643</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 634,000</u>	<u>\$ 645,557</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
FOUR YEAR OLD AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Operating transfer	\$ 115,000	\$ 120,000	\$ 120,000	\$ -
EXPENDITURES				
Instruction	\$ 115,000	\$ 119,743	\$ 120,000	\$ 257
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 257	\$ -	\$ 257
UNENCUMBERED CASH - BEGINNING	107,254	107,254		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	\$ 107,254	\$ 107,511		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SUMMER SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2014

With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Fees and charges	\$ 17,728	\$ 14,774	\$ -	\$ 14,774
EXPENDITURES				
Instruction	\$ 15,465	\$ 14,214	\$ 23,125	\$ 8,911
Support - School administration	-	-	1,700	1,700
Total Expenditures	<u>\$ 15,465</u>	<u>\$ 14,214</u>	<u>\$ 24,825</u>	<u>\$ 10,611</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,263	\$ 560	<u>\$ (24,825)</u>	<u>\$ 25,385</u>
UNENCUMBERED CASH - BEGINNING	55,402	57,665		
Prior year canceled encumbrances	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 57,665</u>	<u>\$ 58,225</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 28,179	\$ 24,820	\$ 38,870	\$ (14,050)
Fees and charges	46,588	54,514	45,000	9,514
Operating transfers	82,000	75,000	85,000	(10,000)
Total Cash Receipts	<u>\$ 156,767</u>	<u>\$ 154,334</u>	<u>\$ 168,870</u>	<u>\$ (14,536)</u>
EXPENDITURES				
Instruction	\$ 124,557	\$ 127,858	\$ 130,450	\$ 2,592
Support - Operations and maintenance	13,763	16,438	18,400	1,962
Other	-	-	10,000	10,000
Total Expenditures	<u>\$ 138,320</u>	<u>\$ 144,296</u>	<u>\$ 158,850</u>	<u>\$ 14,554</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 18,447	\$ 10,038	<u>\$ 10,020</u>	<u>\$ 18</u>
UNENCUMBERED CASH - BEGINNING	55,439	75,010		
Prior year canceled encumbrances	<u>1,124</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 75,010</u>	<u>\$ 85,048</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Operating transfers	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
EXPENDITURES				
Support - Staff	\$ 61,012	\$ 57,058	\$ 149,239	\$ 92,181
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (36,012)	\$ (32,058)	<u>\$ (124,239)</u>	<u>\$ 92,181</u>
UNENCUMBERED CASH - BEGINNING	201,914	165,902		
Prior year canceled encumbrances	-	68		
UNENCUMBERED CASH - ENDING	<u>\$ 165,902</u>	<u>\$ 133,912</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

CAPITAL OUTLAY FUND

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2014

With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 3,293,676	\$ 3,788,005	\$ 3,626,778	\$ 161,227
Intergovernmental	450,254	280,470	210,000	70,470
Interest	22,187	10,576	-	10,576
Other	9,372	107,465	-	107,465
Total Cash Receipts	<u>\$ 3,775,489</u>	<u>\$ 4,186,516</u>	<u>\$ 3,836,778</u>	<u>\$ 349,738</u>
EXPENDITURES				
Capital outlay	<u>\$ 4,511,746</u>	<u>\$ 3,652,332</u>	<u>\$ 5,836,000</u>	<u>\$ 2,183,668</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (736,257)	\$ 534,184	<u>\$ (1,999,222)</u>	<u>\$ 2,533,406</u>
UNENCUMBERED CASH - BEGINNING	3,213,242	2,510,932		
Prior year canceled encumbrances	<u>33,947</u>	<u>5,501</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 2,510,932</u>	<u>\$ 3,050,617</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 203,852	\$ 207,600	\$ 207,600	\$ -
Other	34,914	36,084	35,000	1,084
Operating transfers	100,000	100,000	110,000	(10,000)
Total Cash Receipts	<u>\$ 338,766</u>	<u>\$ 343,684</u>	<u>\$ 352,600</u>	<u>\$ (8,916)</u>
EXPENDITURES				
Support - Student	\$ 333,545	\$ 337,123	\$ 336,100	\$ (1,023)
Support - Staff	3,002	5,210	6,000	790
Operations and maintenance	2,552	83	20,500	20,417
Total Expenditures	<u>\$ 339,099</u>	<u>\$ 342,416</u>	<u>\$ 362,600</u>	<u>\$ 20,184</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (333)	\$ 1,268	<u>\$ (10,000)</u>	<u>\$ 11,268</u>
UNENCUMBERED CASH - BEGINNING	80,014	79,956		
Prior year canceled encumbrances	<u>275</u>	<u>280</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 79,956</u>	<u>\$ 81,504</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
BILINGUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Operating transfers	\$ 235,798	\$ 264,000	\$ 275,000	\$ (11,000)
EXPENDITURES				
Instruction	\$ 211,250	\$ 264,000	\$ 306,000	\$ 42,000
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 24,548	\$ -	\$ (31,000)	\$ 31,000
UNENCUMBERED CASH - BEGINNING	74,131	98,679		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	\$ 98,679	\$ 98,679		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Intergovernmental	\$ 3,742,011	\$ 4,284,146	\$ 4,602,674	\$ (318,528)
EXPENDITURES				
Employer contributions	\$ 3,742,011	\$ 4,284,146	\$ 4,602,674	\$ 318,528
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -
UNENCUMBERED CASH - BEGINNING	-	-		
Prior year canceled encumbrances	-	-		
UNENCUMBERED CASH - ENDING	\$ -	\$ -		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SPECIAL ASSESSMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 264	\$ 237	\$ -	\$ 237
Intergovernmental	-	800	-	800
Total Cash Receipts	<u>\$ 264</u>	<u>\$ 1,037</u>	<u>\$ -</u>	<u>\$ 237</u>
EXPENDITURES				
Special assessments	\$ -	\$ 50,000	\$ 67,548	\$ 17,548
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 264	\$ (48,963)	<u>\$ (67,548)</u>	<u>\$ 17,785</u>
UNENCUMBERED CASH - BEGINNING	67,285	67,549		
Prior year canceled encumbrances	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 67,549</u>	<u>\$ 18,586</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
BOND AND INTEREST FUND
 Regulatory Basis
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2014
 With Comparative Actual Totals For The Prior Year Ended June 30, 2013

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
CASH RECEIPTS				
Taxes	\$ 5,269,917	\$ 6,082,358	\$ 5,859,147	\$ 223,211
Intergovernmental	1,739,646	1,155,263	1,154,636	627
Bond proceeds	2,500	2,362	-	2,362
Total Cash Receipts	<u>\$ 7,012,063</u>	<u>\$ 7,239,983</u>	<u>\$ 7,013,783</u>	<u>\$ 226,200</u>
EXPENDITURES				
Debt service	<u>\$ 6,977,314</u>	<u>\$ 7,282,413</u>	<u>\$ 7,520,393</u>	<u>\$ 237,980</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 34,749	\$ (42,430)	<u>\$ (506,610)</u>	<u>\$ 464,180</u>
UNENCUMBERED CASH - BEGINNING	4,900,530	4,935,279		
Prior year canceled encumbrances	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 4,935,279</u>	<u>\$ 4,892,849</u>		

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

Regulatory Basis

NON-BUDGETED FUNDS

For the Year Ended June 30, 2014

	Contingency Reserve Fund	Student Materials	Textbook Rental	Head Start	KSU Dept. of Ed. Grants	Heartland Works	After School Enhancement	College Hill Preschool
RECEIPTS								
Intergovernmental	\$ -	\$ -	\$ -	\$ 1,283,581	\$ -	\$ 59,558	\$ 12,894	\$ 439,965
Fees and charges	-	-	-	-	-	-	-	-
Other	-	150,526	177,019	-	17,739	-	-	-
Transfers in	475,000	-	110,709	-	-	-	-	-
Total Receipts	\$ 475,000	\$ 150,526	\$ 287,728	\$ 1,283,581	\$ 17,739	\$ 59,558	\$ 12,894	\$ 439,965
EXPENDITURES								
Instruction	\$ -	\$ 150,526	\$ 34,042	\$ 1,020,042	\$ -	\$ -	\$ 12,894	\$ 424,091
Support	-	-	-	-	-	59,558	-	-
Student	-	-	-	-	18,279	-	-	-
Staff	-	-	-	137,012	-	-	-	15,874
Administration	-	-	-	-	-	-	-	-
Other	18,231	-	-	47,942	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Transportation	-	-	-	31,067	-	-	-	-
Other	-	-	-	-	-	-	-	-
Operating transfers	810,000	-	-	-	-	-	-	-
Total Expenditures	\$ 828,231	\$ 150,526	\$ 34,042	\$ 1,236,063	\$ 18,279	\$ 59,558	\$ 12,894	\$ 439,965
RECEIPTS OVER (UNDER)	\$ (353,231)	\$ -	\$ 253,686	\$ 47,518	\$ (540)	\$ -	\$ -	\$ -
EXPENDITURES								
UNENCUMBERED CASH - BEGINNING	1,942,866	70,442	703,881	(68,521)	14,162	-	-	4,258
Prior year canceled encumbrances	-	-	1,648	390	-	-	-	-
UNENCUMBERED CASH - ENDING	\$ 1,589,635	\$ 70,442	\$ 959,215	\$ (20,613)	\$ 13,622	\$ -	\$ -	\$ 4,258

(Continued)

SCHEDULE 2-B

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

NON-BUDGETED FUNDS (CONTINUED)

For the Year Ended June 30, 2014

	Learn to Serve America	Community Learning Center	Title I	Grant Admin	Title III ESL	Migrant Education	Indian Education	DODEA Grants
RECEIPTS								
Intergovernmental	\$ -	\$ 524,867	\$ 1,037,750	\$ -	\$ 14,401	\$ 23,750	\$ 21,873	\$ 849,063
Fees and charges	-	-	-	-	-	-	-	-
Other	-	-	-	46,777	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ -	\$ 524,867	\$ 1,037,750	\$ 46,777	\$ 14,401	\$ 23,750	\$ 21,873	\$ 849,063
EXPENDITURES								
Instruction	\$ 134	\$ 290,640	\$ 1,070,305	\$ -	\$ 21,807	\$ 23,750	\$ 21,873	\$ 254,678
Support	-	-	22,284	-	541	-	-	-
Student	-	181,407	46,961	-	-	-	-	197,061
Staff	-	-	-	-	-	-	-	16,142
Administration	-	-	-	46,777	-	-	-	-
Other	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Other	-	9,629	37,148	-	-	-	-	-
Operating transfers	-	-	-	-	-	-	-	-
Total Expenditures	\$ 134	\$ 481,676	\$ 1,176,698	\$ 46,777	\$ 22,348	\$ 23,750	\$ 21,873	\$ 467,881
RECEIPTS OVER (UNDER)	\$ (134)	\$ 43,191	\$ (138,948)	\$ -	\$ (7,947)	\$ -	\$ -	\$ 381,182
EXPENDITURES								
UNENCUMBERED CASH - BEGINNING	134	(24,818)	129,363	-	6,483	680	78	(381,462)
Prior year canceled encumbrances	-	342	115	-	-	-	-	1,214
UNENCUMBERED CASH - ENDING	\$ -	\$ 18,715	\$ (9,470)	\$ -	\$ (1,464)	\$ 680	\$ 78	\$ 934

(Continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
 For the Year Ended June 30, 2014

	Title II-A Tchr Qlty	Families in Transition	Title II D Education Technology	Alcohol Prevention	ESL Trng. for all Teachers	KS Early Learning (Headstart)	Kindergarten/ Preschool	Emergency Crisis Grant
RECEIPTS								
Intergovernmental	\$ 298,898	\$ 18,155	\$ -	\$ 168,000	\$ -	\$ -	\$ -	\$ 68,774
Fees and charges	-	-	-	-	-	-	721,607	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Total Receipts	\$ 298,898	\$ 18,155	\$ -	\$ 168,000	\$ -	\$ -	\$ 721,607	\$ 68,774
EXPENDITURES								
Instruction	\$ -	\$ 19,097	\$ -	\$ 3,716	\$ -	\$ -	\$ 447,710	\$ -
Support	-	-	-	-	-	-	-	-
Student	245,253	-	-	160,089	-	-	-	57,816
Staff	-	-	-	-	-	-	13,967	-
Administration	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Transportation	-	224	-	3,410	-	-	-	-
Other	-	-	-	2,549	-	1,532	-	10,958
Operating transfers	-	-	-	-	-	-	-	-
Total Expenditures	\$ 245,253	\$ 19,321	\$ -	\$ 169,764	\$ -	\$ 1,532	\$ 461,677	\$ 68,774
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 53,645	\$ (1,166)	\$ -	\$ (1,764)	\$ -	\$ (1,532)	\$ 259,930	\$ -
UNENCUMBERED CASH - BEGINNING	(30,176)	422	456	7,663	237	38,489	738,777	-
Prior year canceled encumbrances	-	-	-	-	-	-	-	-
UNENCUMBERED CASH - ENDING	\$ 23,469	\$ (744)	\$ 456	\$ 5,899	\$ 237	\$ 36,957	\$ 998,707	\$ -

(Continued)

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
NON-BUDGETED FUNDS (CONTINUED)
 For the Year Ended June 30, 2014

	Yes Grants	Safe & Support Schools	Mini Grants	Construction Project	Total
RECEIPTS					
Intergovernmental	\$ -	\$ 78,245	\$ 25,981	\$ -	\$ 4,925,755
Fees and charges	-	-	-	40	721,647
Other	94,960	-	215,061	-	702,082
Transfers in	-	-	-	-	585,709
Total Receipts	\$ 94,960	\$ 78,245	\$ 241,042	\$ 40	\$ 6,935,193
EXPENDITURES					
Instruction	\$ -	\$ -	\$ 7,473	\$ -	\$ 3,802,778
Support					
Student	-	93,352	4,093	-	339,917
Staff	-	-	1,491	-	748,268
Administration	-	-	-	-	182,995
Other	-	-	-	-	65,008
Operations and maintenance	-	-	-	-	47,942
Student activities	-	-	34,065	-	34,065
Transportation	-	-	-	-	34,701
Other	78,348	-	165,435	-	305,599
Capital outlay	-	-	-	344,247	344,247
Operating transfers	-	-	-	-	810,000
Total Expenditures	\$ 78,348	\$ 93,352	\$ 212,557	\$ 344,247	\$ 6,715,520
RECEIPTS OVER (UNDER)					
EXPENDITURES	\$ 16,612	\$ (15,107)	\$ 28,485	\$ (344,207)	\$ 219,673
UNENCUMBERED CASH - BEGINNING	503	15,107	298,123	603,611	4,070,758
Prior year canceled encumbrances	-	-	122	11,000	14,831
UNENCUMBERED CASH - ENDING	\$ 17,115	\$ -	\$ 326,730	\$ 270,404	\$ 4,305,262

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2014

	Balance July 1, 2013	Cash Receipts	Cash Disbursements	Balance June 30, 2014
Student Organization Funds				
High School				
Game Club	\$ 172	\$ -	\$ -	\$ 172
Thespians	1,492	54,660	56,152	-
Scholar Bowl	1,379	1,288	1,347	1,320
This is How I Scream	12	-	-	12
Computer Club	-	625	-	625
Tribe	5,043	4,604	4,701	4,946
Sports Zone	30	-	-	30
Earth Club	1,111	322	516	917
AFS Club	71	1,081	809	343
F.C.A.	100	50	-	150
Crimestoppers	1,733	-	125	1,608
Fine Arts Club	1,402	-	8	1,394
French Club	480	224	-	704
FFA	1,159	3,985	4,110	1,034
Key Club	1	1,296	1,297	-
FCCLA	330	2,451	2,691	90
Science Olympiad	1,176	-	713	463
Black Student Org.	949	233	347	835
Spanish Club	1,381	224	-	1,605
Teens Leading Teens	-	-	-	-
Social Fund-West	823	3,110	2,566	1,367
National Honor Society	467	1,819	439	1,847
Heritage Panel	336	-	34	302
German Club	723	525	470	778
Anime Club	136	94	1	229
Class of 2017	-	1,073	208	865
Class of 2016	1,846	755	454	2,147
Class of 2015	893	52,669	46,979	6,583
Class of 2012	2,599	-	2,599	-
Class of 2014	10,590	5,634	13,669	2,555
Class of 2013	1,349	-	52	1,797
Auto Mechanic Club	2,868	2,368	2,142	3,094
Business Club	2,981	7,009	5,300	4,690
Graduated Class Fund	2,285	1,899	1,800	2,384
Student to Student	362	-	61	301
GSA	666	746	500	912
Class of 2008	590	105	695	-
Subtotal High School	\$ 48,123	\$ 149,986	\$ 151,677	\$ 46,432

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS (CONTINUED)
 Regulatory Basis
 For the Year Ended June 30, 2014

	<u>Balance July 1, 2013</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance June 30, 2014</u>
Student Organization Funds (Continued)				
Middle School				
Stuco-EMS	\$ 1,269	\$ 118	\$ 290	\$ 1,097
Stuco-AMS	2,312	2,476	2,117	2,671
Kayettes-AMS	389	1,130	1,382	137
Social Fund-AMS	447	1,091	837	701
7th Grd Silver Team	627	-	362	265
Subtotal Middle School	<u>\$ 5,044</u>	<u>\$ 4,815</u>	<u>\$ 4,988</u>	<u>\$ 4,871</u>
Elementary School				
Lee 6th Grade	\$ 20	\$ 1,030	\$ 754	\$ 296
Lee 5th Grade	187	583	717	53
DAT Social Fund	70	13	-	83
Social Fund-Ed Center	1,314	387	267	1,434
NV After School Club	5,798	200	-	5,998
FB Social Fund	9	325	243	91
Social Fund-Maint	-	3,692	-	3,692
Fundraising WW	219	1	-	220
Subtotal Elementary School	<u>\$ 7,617</u>	<u>\$ 6,231</u>	<u>\$ 1,981</u>	<u>\$ 11,867</u>
Total Agency Funds	<u>\$ 60,784</u>	<u>\$ 161,032</u>	<u>\$ 158,646</u>	<u>\$ 63,170</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 Regulatory Basis

For the Year Ended June 30, 2014

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Season Tickets	\$ 123	\$ -	\$ 4,913	\$ 4,444	\$ 592	\$ -	\$ 592
Activity Tickets	5,546	-	16,112	10,777	10,881	-	10,881
Football	11,308	-	54,183	51,512	13,979	-	13,979
Boys Basketball	4,635	-	20,298	22,522	2,411	-	2,411
Baseball	15,048	-	22,234	24,815	12,467	-	12,467
Boys Track	3,938	-	9,325	7,111	6,152	-	6,152
Boys Soccer	3,405	-	6,439	6,597	3,247	-	3,247
Wrestling	-	-	15,678	13,171	2,507	-	2,507
Cross Country	574	-	4,921	4,673	822	-	822
Boys Tennis	160	-	40	160	40	-	40
Boys Swimming	1,945	-	5,680	3,714	3,911	-	3,911
Boys Golf	-	-	1,543	583	960	-	960
Girls Tennis	158	-	80	-	238	-	238
Girls Soccer	3,100	-	4,020	1,411	5,709	-	5,709
Volleyball	3,536	-	5,593	3,490	5,639	-	5,639
Girls Basketball	10,616	-	9,283	12,152	7,747	-	7,747
Softball	5,712	-	3,047	1,907	6,852	-	6,852
Girls Swimming	4,538	-	6,377	7,929	2,986	-	2,986
Bowling	659	-	305	487	477	-	477
Girls Golf	217	-	300	517	-	-	-
Dramatics	2,049	-	-	1,790	259	-	259
Debate	2,871	-	2,505	364	5,012	-	5,012
Athletics-EMS	6,124	-	6,575	5,455	7,244	-	7,244
Athletics-AMS	5,856	-	15,055	13,271	7,640	-	7,640
Dramatics-EMS	849	-	335	449	735	-	735
Dramatics-AMS	3,768	-	4,017	2,820	4,965	-	4,965
Subtotal Gate Receipts	\$ 96,735	\$ -	\$ 218,858	\$ 202,121	\$ 113,472	\$ -	\$ 113,472

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 Regulatory Basis
 For the Year Ended June 30, 2014

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects	\$	\$	\$	\$	\$	\$	\$
Dance/Drill Team	1,332	-	-	517	815	-	815
Blue M	10,902	-	45,530	54,548	1,884	-	1,884
General-MHS	545	-	1,092	92	1,545	-	1,545
Pots of Petals	3,407	-	751	732	3,426	-	3,426
Needy Student	1,640	-	211	1,138	713	-	713
Mentor	2,078	-	2,053	2,336	1,795	-	1,795
America's Got Special Talent	581	-	3,121	138	3,564	-	3,564
Music Contest Acct	3,229	-	6,463	8,712	980	-	980
Job Corps Dr. Ed	-	-	37	37	-	-	-
Variety Shows	984	-	464	-	1,448	-	1,448
Performing Arts Gala	4,994	-	200	-	5,194	-	5,194
Pops	5,379	-	69	3,495	1,953	-	1,953
Musical	17,580	-	10,300	27,881	(1)	-	(1)
Sugar & Spice	1,012	-	415	-	1,427	-	1,427
Blue Notes	142	-	125	-	267	-	267
Orchestra	241	-	19,671	19,180	732	-	732
Vocal Music Fnd Raising	30,335	-	39,175	52,525	16,985	-	16,985
Band Fund Raising	5,981	-	82,005	60,159	27,827	-	27,827
Cheerleading	3,356	-	25,207	22,627	5,936	-	5,936
Field Biology	2,220	-	5,100	6,690	630	-	630
Interpersonal Skills	4,474	-	5,547	4,920	5,101	-	5,101
MHS Culinary Arts	4,295	-	1,955	859	5,391	-	5,391
Woods Project	6,039	-	6,496	877	11,658	-	11,658
Stuco-Vending-Candy West	5,536	-	4,164	7,306	2,394	-	2,394
Project Graduation	717	-	1,080	1,796	1	-	1
Student Vending Soda West	7,506	-	4,581	5,348	6,739	-	6,739
Life Skills	910	-	11,691	10,587	2,014	-	2,014
Vending Machine-West Faculty	3,058	-	496	961	2,593	-	2,593
Vending Machine-Fitness	1,711	-	-	-	1,711	-	1,711
Stuco-Vending-Candy East	296	-	-	40	256	-	256
Student Vending Soda East	1,769	-	1,187	1,216	1,740	-	1,740
Vending Machine-East	1,887	-	164	100	1,951	-	1,951
General-EMS	-	-	1,893	1,893	-	-	-
General-AMS	522	-	114	78	558	-	558
Party/Dance-EMS	296	-	421	600	117	-	117
Party/Dance-AMS	932	-	1,189	480	1,641	-	1,641
Band/Choir-EMS	398	-	780	951	227	-	227

SCHEDULE 4

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 Regulatory Basis
 For the Year Ended June 30, 2014

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects (Continued)							
Band/Choir-AMS	360	-	1,026	697	689	-	689
Vending Machine-EMS	167	-	415	513	69	-	69
Vending Machine-AMS	2,312	-	171	-	2,483	-	2,483
Renaissance-AMS	821	-	3,237	3,571	487	-	487
Yearbook-EMS	2,599	-	2,375	-	4,974	-	4,974
Yearbook-AMS	2,959	-	3,180	3,671	2,468	-	2,468
Pencil Machine-AMS	46	-	-	-	46	-	46
Vending Machine-EMS Students	-	-	-	-	-	-	-
Vending Machine-AMS Students	697	-	583	139	1,141	-	1,141
Americas Got Special Talent	170	-	-	169	1	-	1
General-Lee	62	-	88	-	150	-	150
School Store-FB	621	-	2,039	1,593	1,067	-	1,067
General-FB	5	-	1,056	1,056	5	-	5
General-BL	62	-	-	-	62	-	62
General-TR	2	-	-	-	2	-	2
General-Maintenance	100	-	-	-	100	-	100
Vending Machine-MR	-	-	-	-	-	-	-
Vending Machine-WW	799	-	-	748	51	-	51
Vending Machine-LEE	-	-	-	-	-	-	-
Vending Machine-Maint	3,693	-	(3,205)	-	488	-	488
Vending Machine-Ed Cntr	722	-	-	-	722	-	722
Vending Machine-NV	479	-	-	-	479	-	479
Coffee-Ed Cntr	3,258	-	311	-	3,569	-	3,569
Vending Machine-BL	128	-	-	-	128	-	128
General-AA	-	-	1,538	1,538	-	-	-
General-NV	-	-	-	-	-	-	-
General-FB	2,139	-	-	-	2,139	-	2,139
General-WW	990	-	1,000	292	1,698	-	1,698
Terra Troopers	69	-	-	-	69	-	69
Super Leaders - TR	160	-	53	55	158	-	158
Vending Machine-Food Svc	560	-	-	-	560	-	560
Subtotal School Projects	\$ 160,778	\$ -	\$ 297,947	\$ 312,861	\$ 145,864	\$ -	\$ 145,864
Total District Activity Funds	\$ 257,513	\$ -	\$ 516,805	\$ 514,982	\$ 259,336	\$ -	\$ 259,336

OTHER SUPPLEMENTARY INFORMATION

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SCHEDULE OF INVESTMENTS

For the Year Ended June 30, 2014

Idle Funds	<u>Bank Balance</u>
Commerce Bank, Manhattan, Kansas	\$ 4,212,966
Landmark National Bank, Manhattan, Kansas	3,314,475
Municipal Investment Pool, State of Kansas	<u>16,665,218</u>
TOTAL IDLE FUNDS	<u>\$ 24,192,659</u>

NOTE: All monies on deposit are in interest-bearing accounts.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
FUNDS ON DEPOSIT COMPARED WITH DEPOSITORY COVERAGE
(INCLUDES ACTIVITY FUNDS)
 For the Year Ended June 30, 2014

	F.D.I.C. Coverage	Securities Pledged Market Value	Total Coverage	Funds on Deposit	Funds at Risk
Commerce Bank, Manhattan, Kansas	\$ 250,000	\$ 9,718,467	\$ 9,968,467	\$ 4,212,966	\$ -
Landmark National Bank Manhattan, Kansas	<u>250,000</u>	<u>8,084,071</u>	<u>8,334,071</u>	<u>3,314,475</u>	<u>-</u>
TOTAL	<u><u>\$ 500,000</u></u>	<u><u>\$17,802,538</u></u>	<u><u>\$ 18,302,538</u></u>	<u><u>\$ 7,527,441</u></u>	<u><u>\$ -</u></u>

	Carrying Amount	Market Value
State of Kansas Municipal Investment Pool	<u><u>\$ 16,665,218</u></u>	<u><u>\$ 16,665,218</u></u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

STATEMENT OF RECEIPTS AND EXPENDITURES

INFANT TODDLER SERVICES

For the Year Ended June 30, 2014

RECEIPTS

Intergovernmental Part C Grant	\$ 212,627
Operating Transfer (Part of Special Education Fund Operating Transfer)	<u>142,552</u>
Total	<u>\$ 355,179</u>

EXPENDITURES

Personnel	\$ 172,687
Employer taxes and benefits	24,193
Contractual service	117,912
Travel	12,457
Equipment/Supplies	<u>27,930</u>
Total	<u>\$ 355,179</u>



October 2, 2014

Board of Education
Manhattan-Ogden Unified School District No. 383
Manhattan, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statement
Performed in Accordance With Government Auditing Standards**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Manhattan-Ogden Unified School District No. 383 (the District) as of and for the year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 2, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of control deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

October 2, 2014
Manhattan-Ogden Unified School District No. 383
(continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Varney & Associates, CPAs, LLC
Certified Public Accountants

Independent Auditor's Report



October 2, 2014

Board of Education
Manhattan-Ogden Unified School District No. 383
Manhattan, Kansas

**Independent Auditor's Report on Compliance for Each
Major Program and on Internal Control Over
Compliance Required by OMB Circular A-133**

Report on Compliance for Each Major Federal Program

We have audited the compliance of Manhattan-Ogden Unified School District No. 383 (the District) with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2014. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. According, this report is not suitable for any other purpose.

Varney & Associates, CPAs, LLC
Certified Public Accountants

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through		Expenditures
	Federal CFDA Number	Entity Identifying Number	
U.S. Department of Agriculture			
Passed through Kansas Department of Education			
School breakfast program	10.553	DO383	\$ 296,663
National school lunch program	10.555	DO383	1,218,251
Child and adult care food program	10.558	DO383	90,240
Summer food service program for children	10.559	DO383	80,066
Federal School Food Service	10.560	DO383	100
Team Nutrition Training	10.574	DO383	12,145
Fresh Fruits & Vegetables	10.582	DO383	53,376
Total U.S. Department of Agriculture			<u>\$ 1,750,841</u>
U.S. Department of Education			
Indian Education Formula Grant	84.060	-	\$ 21,873
Passed through Kansas Department of Education			
Adult education	84.002	DO383	110,859
Title 1 Low Income Education Needs of			
Disadvantaged Children	84.010	DO383	1,176,698
Title 1 Migrant Education	84.011	DO383	23,750
Title VI-B, Special Education	84.027	DO383	1,185,036
Impact Aid	84.041	DO383	228,657
Program Improvement - Vocational Education	84.048	DO383	45,687
Title VI-B, early childhood	84.173	DO383	38,430
Safe & Supportive Schools	84.184	DO383	93,352
Education for Homeless Children and Youth	84.196	DO383	19,321
Title IV 21st Century	84.287	DO383	481,676
Title III English Language Acquisition	84.365	DO383	22,348
Title II A Improving Teacher Quality	84.367	DO383	245,783
Total U.S. Department of Education			<u>\$ 3,693,470</u>
U.S. Department of Labor			
Passed through Kansas Department of Commerce			
Workforce Investment Act	17.259	WIAY-0603	<u>\$ 59,558</u>
U.S. Department of Defense			
Educational Activities	12.030	-	\$ 467,881
Impact Aid	12.558	-	81,692
Total U.S. Department of Defense			<u>\$ 549,573</u>

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
 Manhattan, Kansas
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
 For the Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/Program Title (Continued)	Pass-Through Federal CFDA Entity Identifying	
	Number	Number Expenditures
U.S. Department of Health and Human Services		
Head Start	93.600	<u>\$ 1,236,063</u>
TOTAL FEDERAL EXPENDITURES		<u>\$ 7,289,505</u>

Note 1: Basis of Presentation

The information in this schedule is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Cash disbursements are recognized when the cash balance of a fund is decreased. Expenditures include disbursements, accounts payable and encumbrances.

Therefore, some amounts presented in this schedule may be different from amounts presented in, or used in the preparation of the financial statements.

Note 2: Other Expenditures

The District did not receive any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2014.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383

Manhattan, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2014

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weaknesses identified?

☐ Yes

☒ None

Reportable conditions identified not considered
to be material weaknesses?

☐ Yes

☒ None reported

Noncompliance material to financial statements noted?

☐ Yes

☒ None

Federal Awards

Internal controls over major programs:

Material weaknesses identified?

☐ Yes

☒ No

Reportable conditions identified not considered
to be material weaknesses?

☐ Yes

☒ None reported

Type of auditor's report issued on compliance for
major programs:

Unqualified

Any audit findings disclosed that are required to be
reported in accordance with OMB Circular A-133,
Section .510(a)?

☐ Yes

☒ No

Identification of major programs:

<u>Name of Federal program</u>
Impact Aid
Title IV 21st Century
Head Start

CFDA Number

84.041

84.287

93.600

Dollar threshold used to distinguish between Type A
and Type B programs:

\$ 300,000

Auditee qualified as a low-risk auditee?

☒ Yes

☐ No

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

There were no current year findings or questioned costs.

MANHATTAN-OGDEN UNIFIED SCHOOL DISTRICT NO. 383
Manhattan, Kansas
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended June 30, 2014

There were no prior audit findings.